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**ANNUAL REPORT  
OF THE TOWN OF  
EMBDEN, MAINE  
1986**







# **ANNUAL REPORTS**

**OF THE**

## **TOWN OFFICERS**

**OF**

## **EMBDEN**

**MAINE**

**For the Fiscal Year Ending  
December 31, 1986**





# Index

Assessing Notice .....	Back Cover
Assessor's Report .....	10
Dedication .....	4
Dog License Notice .....	8
Planning Board Report .....	9
Report of Selectmen, Overseers of the Poor .....	11
Road Commissioner's Report .....	18
Statement of Audit: Feb. 1, 1986 .....	20
Statement of Audit: Feb. 2, 1986 - Dec. 31, 1986 .....	28
Tax Collector's Report .....	15
Taxpayer Declaration .....	Insert
Town Clerk's Report .....	7
Town Investments .....	14
Town Officers .....	5
Treasurer's Report .....	13
Warrant .....	35

# Dedication

This Town Report is dedicated to Stacy George Mullin and all the young people in the Town of Embden.

Stacy was born April 25, 1968. He attended Embden Elementary School and graduated from Carrabec High School in June, 1986. At Carrabec High School he played soccer, basketball and baseball. He was co-captain for two years in soccer and co-captain one year in basketball and received the U.S. Army most valuable soccer player of 1986.

In June, 1986 Stacy was the first Embden boy scout to earn the rank of Eagle Scout.

Stacy helped coach boys junior high basketball this year at the Embden Elementary School and is now employed at V.F.R. in North Anson.





# Town Officers

## MODERATOR

~~Robert A. Dunphy~~

HAL HEUSTIS

## SELECTMEN - OVERSEERS

Robert A. Dunphy, 1st

Robert L. Dunphy, 2nd

Alex Lehay, 3rd

## TOWN CLERK - REGISTRAR - TREASURER

Gloria Young

## TAX COLLECTOR

Patricia Mullin

## S.A.D. DIRECTORS

Edmund Daggett, 1987

Thelma S. Dunphy, 1988

Joseph Vital, 1989

## SUPERINTENDENT OF SCHOOLS

Dr. Rodney P. Hatch

## ROAD COMMISSIONER

Joseph Vital

## ANIMAL CONTROL OFFICER

Robert L. Dunphy

## PLUMBING INSPECTOR

Edmund Daggett

## HEALTH AND CODE ENFORCEMENT OFFICER

Edmund Daggett

## ASSESSORS

Ruth Jackson, 1987

Alden Stevens, 1988

DANIEL LONGLEY 1989

~~ALLEN L. J. 1986~~

## FIRE WARDEN

Robert L. Dunphy

## FIRE WARD

Robert L. Dunphy

## PLANNING BOARD

Leo Mayo, Chairman, 1991

Edmund Daggett, 1988

Denna Dunton, 1990

William Judkins, 1987

Robert Berry, 1989

Richard Pratt, alt., 1987

PLANNING APPEALS BOARD

Walter Lane  
Betty Fenlason

Samuel White  
Louise Leahy, alt.

WELFARE APPEALS BOARD

Margaret Lane

Daniel Longley

Cheryl White

STATE SENATOR

Senator Charles Webster

Senate Chamber  
Augusta, Maine 04333  
289-1505 (1-800-423-6900: in session)

111 Perham Street  
Farmington, Maine 04938  
Tel. 778-6929

STATE REPRESENTATIVE

Edward L. Dexter

House of Representatives  
State House, Station #2  
Augusta, Maine 04333  
289-1400 (1-800-423-2900: in session)

Box 470, Riverside St.  
Kingfield, Maine 04947  
265-4571



# Town Clerk's Report

Special Town Meeting, April 10, 1986: School Construction Referendum

Special Town Meeting, June 5, 1986: Budget Meeting S.A.D. #74

Special Town Meeting, June 10, 1986: Primary Election

Special Town Meeting, July 25, 1986: S.A.D. #74 District Referendum

Special Town Meeting, November 4, 1985: General Election (Bond Issues)

Number of births recorded in 1986	6
Number of deaths recorded in 1986	3
Number of marriages recorded in 1986	6
Number of dogs licensed in 1986	68
Number of registered voters	464

Respectfully submitted,

Gloria Young  
Town Clerk & Registrar

# Important Notice

## DOG LICENSES DUE JANUARY 1, 1986

Male	\$6.50
Female	6.50
Neutered Male	3.00
Spayed Female	3.00

Valid rabies certificate issued within 2 years, and a certificate of neutering, if applicable, are necessary for licensing.

License fees of neutered dogs will now be retained by the town to help defray expenses of animal control. License fees of unneutered dogs will still be sent to the State Department of Agriculture.

TITLE 7, 703:  
(3454) License necessary

No dog shall be kept within the limits of this State unless such dog shall have been licensed by its owner in accordance with the laws of Maine.

"Owner" means any person or persons, firm, association, or corporation owning, keeping or harboring a dog.

(3455) Dogs not to run at large.

It shall be unlawful for the owner of any dog, licensed or unlicensed, to permit such dog to run at large, except when used for hunting.

"At large" means off the premises of the owner and not under the control of any person by means of personal presence and attention as will reasonably control the conduct of such dog.



# Planning Board Report

A total of fifty-two Shoreline Zone construction related projects received permits during 1986. Of these three were to construct new residences. The remaining projects were for outbuildings, decks, and additions to existing buildings.

Any landowners or prospective landowners of shoreline property should realize that this town has many ordinances which must be obtained prior to construction. In fact, it would be wise to investigate any construction related activity that you may be thinking of within the shoreline area. The Planning Board will be able to assist with information for anyone who desires it.

Outside the Shoreline Zone four permits were issued for the construction of year round residences. Along with these seven other permits were issued for construction of additions to existing buildings. Other construction outside the shoreline seemed to be primarily for out buildings, especially garages.

A town ordinance requires a permit for any construction that exceeds 200 sq. ft. This ordinance applies to any construction anywhere in Embden.

Two permits were issued to emplace trailers in Embden.

The Planning Board also approved one subdivision in Embden during 1986. The Embden Pond Sportsman's Club, a twenty lot division, is located on the West Shore of Embden Pond. This project was closely scrutinized by the Planning Board. In fact, many citizens followed the subdivision process and had input in the process. The Board feels that the subdivision will prove to be a good asset to the town.

Just as a reminder to owners of residences in Embden, all plumbing changes or new plumbing activity must be approved by the local plumbing inspector, Edmund Daggett. He will help with any information as well as issuing permits.

Respectfully submitted,

William Judkins  
Secretary

## Members:

William Judkins  
Edmund Daggett  
Robert Berry, Jr.  
Deana Dunton  
Will Hayes  
Leo Mayo, Chairman

# Assessor's Report

On August 27, 1986 the certificate of assessment was signed and given to the Tax Collector. A copy was also given to the Town Treasurer.

The commitment was based on the following figures:

County Tax	\$ 24,042.00
Municipal Appropriation	128,007.83
School/Educational Appropriation	177,210.16
Overlay (not to exceed 5% of net assessment)	10,701.36
Total Assessment	<u>\$339,981.35</u>

Allowable deductions:

State Municipal Revenue Sharing	16,446.79
Net Assessment for Commitment	<u>\$323,534.56</u>

Mil rate .0086 based on the following figures:

Real Estate	\$38,516,023.00
Personal Property	100,723.00
Total	<u>\$38,616,753.00</u>

Respectfully submitted,

Ruth Jackson  
J. Alden Stevens  
Daniel E. Longley  
Assessors

# Report of Selectmen and Overseers of the Poor

## APPROPRIATIONS MARCH 1, 1986

	Taxation:	Excise:	Surplus:	Federal Rev. Shar.
High., Bridges & Cul.			25,000.00	
Calcium Chloride		1,000.00		
Bush Control		0		
Williams Bridge	8,000.00			
Winter Roads	75,000.00			
Town Officials & Boards	21,500.00			
Misc. & Current Expenses	2,000.00	2,000.00		
Hydrant Rental	2,305.83			
Insurances (unemployment, workman's comp., liability, fire on town bldgs., & S. S.)	6,000.00			
Swimming Program	200.00			
Fire Fighting	1.00	6,000.00		
Anson Town Dump	4,840.00			
Embden Little League	200.00			
General Assistance		200.00		
Cemetery Maintenance	300.00			
Ambulance Account		3,288.41		
Repair to Town Buildings	2,000.00			
Tarring			21,000.00	24,000.00
Embden Travelers		200.00		
No. Ken. Reg. Plan. Comm.	625.00			
Sen. Cit. Screen. Clinic	50.00			
Legal Expenses	2,000.00			
Micro-filming	200.00			
Stewart Public Lib.	250.00			
Area Health Center	240.00			
Skowhegan Animal Shelter	200.00			
Ken. Val. Reg. Health Ag.	96.00			
Town Maps (update.)	2,000.00			
Totals	128,007.83	12,688.41	46,000.00	24,000.00

## SUMMARY OF UNEXPENDED BALANCES AND OVERDRAFTS

	Credit:	Debit:	Balance:	Overdraft:
Highways, Bridges & Culverts	26,996.12	23,425.91	3,570.21	
Calcium Chloride	1,398.40		1,398.48	
Bush Control	1,510.33	466.32	1,044.01	



Winter Roads	93,511.15	50,110.37	43,400.78	
Swimming Program	200.00	200.00		
Hydrant Rental	2,305.83	1,729.35	576.48	
Cemeteries	300.00	300.00		
Misc. & Current Expenses	5,812.50	4,342.44	1,470.06	
Town Officials & Boards	21,500.00	19,794.92	1,705.08	
Insurances	6,000.00	6,274.68		274.68
Fire Fighting	6,001.00	1,007.39	4,993.61	
Anson Town Dump	4,840.00	4,840.00		
Ambulance Account	3,288.41	275.07		
General Assistance	200.00	292.38	3,013.34	92.38
Embden Little League	200.00	200.00		
Embden Travelers	200.00	200.00		
Williams Bridge	8,000.00	6,000.00	2,000.00	
Health Screening Clinic	50.00	50.00		
Micro-filming	200.00		200.00	
Reg. Plan. Com.	625.00	625.00		
Legal Expenses	2,000.00		2,000.0	
Town Maps	2,000.00	880.00	1,120.00	
Animal Shelter	200.00	200.00		
K.V. Regional Health Agency	96.00	96.00		
Town Building Acct.	2,000.00	1,968.52	31.48	
Stewart Public Library	250.00	250.00		
Health Center	240.00	240.00		
Tarring	45,000.00		45,000.00	
Totals	234,924.74	122,768.35	111,523.53	367.06

#### OFFICERS AND BOARDS

1st Selectman,	2,000.00
2nd Selectman	1,000.00
3rd Selectman	1,000.00
1st Assessor	1,500.00
2nd Assessor	750.00
3rd Assessor	750.00
Treasurer, Town Clerk, Registrar	2,365.00
Tax Collector	7,162.42 @ \$.02
Planning Board	2,040.00
Planning Appeals Board	580.00
Welfare Appeals Board	--
Code Enforcement Officer	480.00

# Treasurer's Report

Cash Balance Feb. 10, 1986	\$ 43,638.05
----------------------------	--------------

Patricia Mullin, Tax Collector:

Interest '85	1,051.64
Commitment '85	9,026.66
Boat Excise '86	1,078.80
Excise '86	36,695.44
Commitment '86	303,569.61
Supplemental '83	31.23
Supplemental '84	38.37
Supplemental '85	38.37
Supplemental '85	5,837.57
Supplemental '86	433.12
Interest '86	320.37
Edmund Daggett, Plumbing Permits	1,159.00
Dog Licenses	195.50
Gun Permits	50.00
Liens	1,136.94
C of D and interest	155,546.34
Refund S.A.D. #74 (clerks)	86.26
Refund Maine Municipal	380.00
Subdivision, Embden Resorts	400.00
Selectmen, lien	43.59
State Of Maine:	
Property Tax Revenue	131.34
Snowmobile Registration	342.00
State Revenue Sharing	18,033.61
Tree Growth	3.92
H Bond Interest	425.00

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\$536,054.18

Receipts	\$579,692.23
Warrants	538,861.87

## UNPAID TAX LIENS

*Kenneth & Jeanne Gross: 1984	\$ 464.51
*Kenneth & Jeanne Gross: 1985	461.21
Richard & Louise Ainsworth: 1985	200.48
Sylvia Bishop: 1985	86.00
Laura & Paul Murray: 1983	149.10
Laura & Paul Murray: 1984	183.18
Laura & Paul Murray: 1985	183.18

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\$1,727.66

## **TOWN INVESTMENTS**

### **Revenue Sharing Solid Waste Account #5106.18**

C. of D.:	\$17,334.03
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### **Vesta Williams Lot Account #510605**

C. of D.:	\$1,253.18
-----------	------------

### **Block Grant**

C. of D. #529908:	\$5,407.50
C. of D. #533979:	\$5,793.75
C. of D. #529929:	\$5,793.75
C. of D. #525957:	\$39,374.11
C. of D. #528344:	\$5,407.50

### **Federal Revenue Sharing**

C. of D. #529907:	\$7,977.90
C. of D. #529912:	\$4,018.00
C. of D. #533957:	\$24,000.00

### **Checking Account**

C. of D. #525938:	\$30,000.00
C. of D. #533970:	\$30,000.00
C. of D. #533971:	\$30,000.00
C. of D. #533968:	\$30,000.00
C. of D. #533967:	\$30,000.00
C. of D. #533964:	\$30,000.00
C. of D. #533965:	\$30,000.00

### **Federal Revenue Sharing Checking Account #044-1498-5**

Balance	\$100.00
Savings Account	68.51

### **United States Treasury**

Mary Ann Burns: H Bonds	\$2,000.00
Town H Bonds	3,000.00

### **Cragin Hill Lot #44-001154**

Balance	\$219.02
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### **Mary Ann Burns Account #44-543163**

Balance	\$912.58
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Respectfully submitted,

Gloria Young  
Treasurer



# Tax Collector's Report

## TAXES COLLECTED

1985 Commitment	\$ 9,026.66	
1986 Commitment	303,569.61	
1985 Interest	1,051.64	
1986 Interest	320.37	
1986 Boat Excise	1,078.80	
1983 Supplemental	31.230	
1984 Supplemental	38.37	
1985 Supplemental	5,875.94	
1986 Supplemental	433.12	
1986 Excise	36,695.44	
	<hr/>	\$358,121.18

## 1983 SUPPLEMENTAL

Dr. Gardner Quarton	31.23
---------------------	-------

## 1984 SUPPLEMENTAL

Dr. Gardner Quarton	38.37
---------------------	-------

## 1985 SUPPLEMENTAL

Dr. Gardner Quarton	38.37	
Embden Resorts	5,837.57	
	<hr/>	\$5,875.94

## 1986 SUPPLEMENTAL

Virginia Andrews	38.58	
Daniel Longley	65.03	
Ellery G. Witham	17.51	
Walter & Marion Uhler	195.89	
Laurence & Judy Petersen	7.01	
Peter & Marion Petersen	145.91	
Alfred Daigle	28.22	
	<hr/>	\$498.15

## 1986 ABATEMENTS

Ellery D. Witham	18.35
Gary Garland	45.36
Patricia Antonuccio & Mary Stewart	121.41
Kevin Mullin	16.80
Neal & Jean Powers	33.60
Leon Howard	33.60
Requi Corp.	45.73
Peter & Marion Petersen	62.95

Robert & Charlene Ehrenborg	740.70
Jeremy Spear	62.81
Blandine Frost	33.60
Elmer Bragg	28.22
William & Jan Uhler	195.89

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\$1,439.02

#### UNPAID 1986 TAXES

Richard & Louise Ainsworth	237.82
Emile & Paul Belanger	16.80
Alan & Pauline Breault	148.76
*Elphin Berry (pd. 75.00)	177.29
Harold Billing	359.24
Pearl Billing	138.77
Thomas & Elaine Billing	158.84
Sylvia Bishop	84.00
*Robert & Josephine Blunt	60.24
*Jeanne Brimigion	147.03
Barbara Caldwell	110.21
Everett Cameron	27.69
*Clifford Caswell	54.42
*Marjorie Cates	132.05
*Joe & Jeanelle Creamer	128.90
*Wilfred & Joe Creamer	212.27
Edward & Deborah Crocker	159.26
Catherine Dennison	50.40
*Robert & Keith Dickey	104.16
Jean Dionne	24.03
Henry & Louise Downs	246.96
*George Dube	16.80
Pauline Edell	182.95
Jeffrey Edes	150.78
Keith & Rhonda Edwards	210.88
Embden Resorts	7,310.95
Carlton Fotter	74.80
Raymond & Denise Gagnon & Lester & Gail Townsend	16.80
Joseph & Nancy Gagnon	207.80
*Bernard Garland	207.82
*Charles & Delores Giordano	115.00
*Frederick & Louise Greene	256.00
Stella Grivois	169.76
Jeanne Gross Douglas	412.45
Heirs of Barge Hagopian	40.32
Steve & Sarah Hamlin	158.87
Kerry Hebert	127.99
Jeffrey Hess	80.85
*Kelly Hibbard	34.44
*Herbert Hilton & Paul & Norma Campbell	161.99

Colby Seam	56.87
Normand & Diane Jutras	130.22
Edward & Mary Keenan	422.69
Barry Kiger	61.49
George Kiger, Jr.	122.93
*Daniel Longley	178.48
Nick Luongo	337.51
William & Constance Maginnis	107.86
Richard & Patricia Magoon	218.67
Douglas Mathieu	36.46
Dennis & Carmen McIntosh	401.16
James McManus	625.26
Edward & Donna Mooers	235.70
Virginia Morrell et al	132.73
Arthur Murphy (pd. 100.00)	127.30
*Paul & Laura Murray	178.92
Randall & Lynn Nelson	172.83
Rodney & Dorothy Petley	185.81
Rhonda Poirier	46.20
*Mrs. Edmund Pooler	88.62
Donald & Nancy Rundlette	65.52
Daniel & Beth Steinke	136.80
*Peter Thompson (pd. 131.04)	303.86
Clifford and Esther Tracey	119.45
*Ronica Trundell Goodwin	151.75
E. J. Vaillancourt	157.21
James & Carolyn Vicniere	563.57
Merrill Waugh, Sr.	163.82
Estate of Alfred Wegner	42.73
Leroy Welch	155.57
Heirs of Eric Wuori	138.10
Roland & Gail Yeaton	109.70
Jack Zettergren	312.23
William Steele (pd. 62.76)	67.35
<hr/>	
\$19,071.76	

\* Paid after books closed

Respectfully submitted,

Patricia Mullin  
Tax Collector



# Road Commissioner's Report

## Highway and Bridge Account

Joseph Vital	524.35
Creamer Bros, backhoe & operator	705.77
Creamer Bros., backhoe	185.98
Creamer Bros., loader	355.50
Creamer Bros., truck & driver	1,107.93
Creamer Bros., loader & operator	1,330.55
Creamer Bros., truck	637.90
James Lightbody, laborer	81.28
James Lightbody, truck	44.96
James Lightbody, chainsaw	20.00
Maplecrest Farm, grader & operator	6,145.83
Maplecrest Farm, truck & driver	1,297.54
Maplecrest Farm, truck	630.40
Maplecrest Farm, backhoe	189.50
Maplecrest Farm, loader	246.35
Wilfred Creamer, driver	182.00
Robert L. Lane, laborer	366.28
Stacy Mullin, laborer	39.20
Jeffrey Wells, backhoe operator	56.90
Jeffrey Wells, laborer	534.10
Leon Stickney, truck & driver	3,037.38
Steven Benner, laborer	206.26
Eric Creamer, laborer	29.82
Scott Grivois, laborer	134.19
Harold Billing, grader operator	705.33
Eddie Whitlock, laborer	243.53
John Grivois, laborer	342.93
Augusta Mullin, gravel	80.00
George Le Hay, gravel	5.00
Maplecrest Farm, culvert	65.76
Manzer & Dolan, patching tar	79.24
David Ela, gravel	202.80
Tilcon Maine, Inc., cold patch	4,902.36
	<hr/>
	\$24,716.92

## Calcium

No expenditures

## Bush Account

James Lightbody, laborer	40.64
James Lightbody, chainsaw	10.00

James Lightbody, truck	16.86
Rance Pooler, mower & operator	398.82
	<hr/>
	\$466.32

#### Winter Roads

Joseph Vital, foreman	77.88
Creamer Bros., loader	1,362.75
Creamer Bros., truck & driver	2,452.42
Creamer Bros., loader & operator	1,048.35
Creamer Bros., bulldozer & operator	118.20
Creamer Bros., truck	1,267.00
Wilfred Creamer, driver	470.60
James Lightbody, truck & driver	1,077.96
William Lancaster, truck & driver	746.28
Ellery Witham, loader & operator	1,061.20
Maplecrest Farm, truck & driver	5,249.36
Maplecrest Farm, truck	66.27
Ellery Witham, screened sand	2,292.00
Mullins Garage, sander repairs	118.18
V.F.R., sander repairs	862.88
Howard P. Fairfield, sander parts	790.78
Gary Atwood, laborer	98.00
W. H. Shurtleff Co., salt	3,930.36
	<hr/>
	\$23,090.47

Respectfully submitted,

Joseph Vital  
Road Commissioner

# Report of Audit

Board of Selectmen  
Town of Embden  
Embden, Maine

We have examined the financial statements of the various funds of the Town of Embden for the fiscal year ended February 1, 1986, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Town has not maintained a record of its general fixed assets, and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, the financial statements listed in the aforementioned table of contents present fairly the financial position of the Town of Embden at February 1, 1986, and the results of its operations for the fiscal year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying supplemental information is not necessary for a fair presentation of the financial statements, but is presented per statutory requirements and as additional analytical data. The information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above, and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

**Robert W. Norton**  
State Auditor

April 6, 1986

The complete postaudit report for the latest municipal year is on file at the municipal office.





**TAXPAPER DECLARATION**

**LIST OF ESTATES**

Filed Pursuant to Sect. 706, Title 36, M.R.S.A.

To the Assessors of the Town of Embden, Me.

I am a legal resident of .....  
Municipality State

Real Estate: List briefly each separate parcel subject to taxation on April 1 of the year for which this list is filed, and located in the above named town.

Identify each parcel giving dimensions in feet or acres and list buildings	Present Value of Property
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....

Have any of the buildings listed been constructed or altered since the previous April 1?

Yes ☐ No ☐

if so, identify building and give brief description of construction or alteration.

.....  
.....  
.....  
.....

If you have a Mobile Home (House or Camp Trailer) state Make, Model, Year, Serial Number, Color.

.....  
.....

[illegible]

.....

.....

.....

I understand that the Assessors may require me to make oath of the foregoing; and that any of them may require me to answer in writing all proper inquiries as to the nature, situation and value of any property liable to be taxed in the State of Maine, and that a refusal or neglect to answer such further inquiries and subscribe the same will bar an appeal to the County Commissioners.

.....  
Signature of Taxpayer. If signed on  
behalf of corporation, please state  
capacity.

Any person who neglects to comply with this notice will be barred of the right to make application to the Assessors or County Commissioners for any abatement of his taxes.

Number of people in household .....

List any and all dogs: sex ..... age .....





**TOWN OF EMBDEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**February 1, 1986**

**1. Summary of Significant Accounting Policies**

The accounting policies of the Town of Embden conform to generally accepted accounting principles as applicable to governmental units.

**A. Basis of Presentation**

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The various funds are grouped by type in the financial statements.

**Governmental Funds**

**General Fund** - The general fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

**Special Fund** - Special revenue funds are used to account for revenues derived from specific taxes or other earmarked revenue sources, including federal revenue sharing funds.

**Fiduciary Funds**

**Trust Funds** - Trust funds are used to account for assets held in trust by the Town for others.

**B. Basis of Accounting**

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash except for property tax revenues which are recorded as deferred tax revenues unless collectible within sixty days following the year end. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

**C. General Fixed Assets**

The Town does not maintain a record of its general fixed assets. Expenditures for property and equipment are charged against departmental operations whenever such items are purchased.

**2. Property Tax**

The Town's property tax for the current year was levied August 8, 1985 on the assessed value listed as of April 1, 1985 for all real and personal property located in the Town. Taxes were due on October 1, with interest at 13% on unpaid taxes after this date.

3. Deferred Tax Revenues

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized to the extent it will be collected within sixty days following the year end.

As of February 1, 1986, deferred tax revenues amounted to \$11,500.00 reflecting an increase of \$6,500.00 of the prior year's balance.

4. Deferred Credits

Deferred credits represent items received during the current accounting period but to be used as revenue in the subsequent year. These accounts were as follows at February 1, 1986:

Highway Block Grant	\$39,374.11
State Revenue Sharing	3,697.69
Total	<u>\$43,071.80</u>

5. General Fund Budget

The Town operates on a net budget as compared with a gross budget. All revenues are not estimated, but are credited to the particular operating account. Certain revenues are dedicated for particular purposes by vote of the townspeople at the annual town meeting or at special town meetings.

At the annual town meeting, held in the March of each year, the townspeople vote on various articles, on which, amounts for appropriations have been recommended by the Board of Selectmen and/or the Budget Committee.

6. Designated for Special Reserves

The special reserve account, established for solid waste, reflects an amount of \$19,152.45 at February 1, 1986.

7. Designated for Subsequent Years' Expenditures

Historically the townspeople vote to carry certain departmental unexpended balances and/or overdrafts forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular account.

At February 1, 1986, the following operating account balances were carried forward:

Highways and Bridges	\$ 1,996.12
Winter Roads	18,511.15
Bush Control	1,510.33
Calcium Chloride	398.48
Vesta Williams Cemetery Trust	78.37
General Assistance	119.00
Total	<u>\$22,613.45</u>

8. Undesignated General Fund Balance (Surplus)

The undesignated general fund balance reflected a net increase of \$23,602.16 for the current fiscal year as follows:

Balance - February 2, 1985	\$152,068.07
Increase:	
Actual Over Estimated Revenue	37,173.45
Net Departmental Balances Lapsed	29,728.71
Miscellaneous	40.00
	<hr/>
Total Increase	66,942.16
Decrease:	
Transfers (per town vote) for -	
Various Appropriations	36,840.00
Adjustments	
Current Year's Deferred	
Tax Revenues	6,500.00
	<hr/>
Total Decrease	43,340.00
Net Increase	23,602.16
	<hr/>
Balance-February 1, 1986	<u><u>\$175,670.23</u></u>

9. Trust Funds

Trust Funds of \$4,899.68 for cemetery perpetual care and general assistance were held in trust by the Town. These amounts, which represented principals of \$3,550.00 and unexpended income of \$1,349.68, were invested in time deposits, certificate of deposit and U.S. Savings Bonds

10. General

Transfers from surplus and federal revenue sharing to supplement appropriations for specific current year operations were authorized by the voters at the annual town meeting.

RECOMMENDATIONS . . . . The following recommendations are worthy of consideration:

Property and equipment records of all town owned property should be maintained. These records should be of a perpetual nature to include new items purchased, construction of buildings or purchase of property, as well as any deletions at its historical cost as a result of sales, trade-ins or discards. Items should be stated at historical or actual costs. In addition, a responsible Town official should perform periodic inventory checks to ascertain that the items are properly accounted for and adequately safeguarded.

A general ledger consisting of all assets, liabilities, fund balances and controls

for appropriations and revenues should be maintained. A detail ledger for revenues including estimated and actual should also be set up. A monthly trial balance should be taken to insure that the general ledger is in balance.

Fireproof facilities should be used to safeguard all the Town's financial and vital records.

The minutes of the town meeting should reflect the intent of the legislative body and clearly identify the appropriations voted on.



TOWN OF ENBDEN

COMBINED BALANCE SHEET - ALL FUND TYPES

FEBRUARY 1, 1986

EXHIBIT A

ASSETS

Cash on Hand and in Bank:

	Governmental Fund Types		Fiduciary Fund Type Trust	Totals (Memorandum Only)	
	General	Special Revenue		1 9 8 6	1 9 8 5
Demand Deposit	\$ 43,638.05	\$ 992.79	\$	\$ 44,630.84	\$ 59,816.74
Time Deposit		65.30	1,078.49	1,143.79	1,083.66
Investments	211,526.56	25,017.00	3,496.98	240,040.54	172,569.71
Taxes Receivable	15,802.81			15,802.81	10,675.65
Tax Liens	1,105.37			1,105.37	479.02
Tax Acquired Property	259.35		324.21	259.35	327.00
Due from Other Funds				324.21	324.21
TOTAL	\$272,332.14	\$26,075.09	\$4,899.68	\$303,306.91	\$745,275.99

LIABILITIES AND FUND BALANCE

Liabilities:

	\$	\$	\$	\$	\$
Prepaid Taxes					3.56
Accounts Payable					40.00
Due Governmental Agencies					756.69
Deferred Credits	43,071.80			43,071.80	17,842.57
Deferred Tax Revenues	11,500.00			11,500.00	5,000.00
Due to Other Funds	324.21			324.21	324.21
Total Liabilities	54,896.01			54,896.01	23,967.03

Fund Balance:

Reserved for Endowments			3,550.00	3,550.00	
Designated for Special Reserves	19,152.45		19,152.45	17,334.03	
Designated for Subsequent Year's Expenditures	22,613.45			22,613.45	18,163.09
Undesignated	175,670.23	26,075.09	1,349.68	203,095.00	182,261.84
Total Fund Balance	217,436.13	26,075.09	4,899.68	248,410.90	221,308.96
TOTAL	\$272,332.14	\$26,075.09	\$4,899.68	\$303,306.91	\$745,275.99

TOWN OF EMBDEN

STATEMENT OF DEPARTMENTAL OPERATIONS

FISCAL YEAR ENDED FEBRUARY 1, 1986

Schedule 2

	Appropriations	Other Credits	Total Available	Expenditures	.....Balances..... Lapsed Carried
GENERAL GOVERNMENT					
Town Officials and Boards	\$ 20,000.00	\$	\$ 20,000.00	\$ 19,295.53	\$ 704.47
Miscellaneous and Current Expense		6,000.00	6,000.00	4,187.15	1,812.85
Legal Expense	2,500.00		2,500.00	530.00	1,970.00
Microfilming	1,000.00		1,000.00	985.78	14.22
Repair Town Building	1,000.00		1,000.00		1,000.00
Telephone and Lights		600.00	600.00	545.09	54.91
PUBLIC SAFETY					
Fire Fighting	1.00		6,133.50	855.00	5,278.50
Hydrant Rental	2,200.00	6,132.50	2,200.00	2,109.35	90.65
Keegan Ambulance Service	3,535.92		3,535.92	3,535.92	
Insurance	6,000.00		6,000.00	4,706.63	1,293.37
Animal Control		61.00	61.00	80.00	( 19.00)
Plumbing Permits		1,089.00	1,089.00	1,088.50	.50
PUBLIC TRANSPORTATION					
Highways and Bridges			32,842.98	30,846.86	1,996.12
Tarring		32,842.98	29,525.99	29,525.99	
Winter Roads	75,000.00	29,525.99	90,870.77	72,359.62	18,511.15
Bush Control		3,151.37	3,151.37	1,641.04	1,510.33
Calcium Chloride		2,109.40	2,109.40	1,710.92	398.48
SANITATION					
Anson Town Dump	4,400.00		4,400.00	4,400.00	
HUMAN SERVICES					
General Assistance			2,119.00	145.07	1,854.93
Madison Area Health Center		2,119.00	240.00	240.00	
Kennebec Valley Regional Health Center	96.00		96.00	96.00	
Senior Citizens Health Screening Center	50.00		50.00	50.00	

# EDUCATION

School Administrative  
District No. 74

181,566.15

181,566.15

181,565.47

.68

## SPECIAL ASSESSMENTS

County Tax  
Overlay

20,952.00  
10,200.47

20,952.00  
10,200.47

20,952.00

10,200.47

## LEISURE SERVICES

Steward Public Library  
Swimming Program  
Embsden Little League  
Embsden Travelers Snowmobile Club

\$ 250.00  
200.00  
200.00  
200.00

\$ 250.00  
200.00  
200.00  
200.00

\$ 250.00  
200.00  
200.00  
200.00

\$

## CEMETERIES

Cemetery Maintenance  
Signs for Embsden Cemetery  
Vesta R. Williams Cemetery Trust

300.00  
100.00

300.00  
100.00  
78.37

300.00  
100.00

78.37

## UNCLASSIFIED

Abatements  
Supplemental Taxes  
Skovhagan Animal Shelter

200.00

6,056.10  
200.00

583.94  
200.00

( 583.94)  
6,056.10

## TOTAL

\$329,951.54

\$435,828.02

\$383,485.86

\$29,728.71

\$22,613.45

# Report of Audit

Board of Selectmen  
Town of Embden  
Embden, Maine

We have examined the financial statements of the various funds of the Town of Embden for the period February 2, 1986 to December 31, 1986, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements listed in the aforementioned table of contents present fairly the financial position of the Town of Embden for the period February 2, 1986 to December 31, 1986, and the results of its operations for the fiscal year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying supplemental information is not necessary for a fair presentation of the financial statements, but is presented per statutory requirements and as additional analytical data. The information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above, and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

**Robert W. Norton**  
State Auditor

January 23, 1987



**TOWN OF EMBDEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**February 2, 1986 to December 31, 1986**

**1. Summary of Significant Accounting Policies**

The accounting policies of the Town of Embden conform to generally accepted accounting principles as applicable to governmental units.

**A. Basis of Presentation**

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The various funds are grouped by type in the financial statements.

**Governmental Funds**

**General Fund** - The general fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

**Special Revenue Fund** - Special revenue funds are used to account for revenues derived from specific taxes or other earmarked revenue sources, including federal revenue sharing funds.

**Fiduciary Funds**

**Trust Funds** - Trust funds are used to account for assets held in trust by the Town for others.

**B. Basis of Accounting**

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash except for property tax revenues which are recorded as deferred tax revenues unless collectible within sixty days following the year end. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

**2. Property Tax**

The Town's property tax for the current year was levied August 8, 1986 on the assessed value listed as of August 21, 1986 for all real and personal property located in the Town. Taxes were due on October 1, with interest at 13% on unpaid taxes after this date.

**3. Deferred Tax Revenues**

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized to the extent it will be collected within sixty days following the year end.

As of December 31, 1986, deferred tax revenues amounted to \$17,700.00, reflecting an increase of \$6,200.00 of the prior year's balance.

#### 4. Deferred Credits

Deferred credits represent items received during the current accounting period but to be used as revenue in the subsequent year. These accounts were as follows at December 31, 1986:

Highway Block Grant	\$64,633.11
State Revenue Sharing	2,343.51
Total	<u>\$67,006.62</u>

#### 5. General Fund Budget

The Town operates on a net budget as compared with a gross budget. All revenues are not estimated, but are credited to the particular operating account. Certain revenues are dedicated for particular purposes by vote of the townspeople at the annual town meeting or at special town meetings.

At the annual town meeting, held in the March of each year, the townspeople vote on various articles, on which, amounts for appropriations have been recommended by the Board of Selectmen and/or the Budget Committee.

#### 6. Designated for Capital and Special Reserves

The special reserve account, established for solid waste, reflects an amount of \$20,845.80 at December 31, 1986.

#### 7. Designated for Subsequent Years' Expenditures

Historically the townspeople vote to carry certain departmental unexpended balances forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular account.

At December 31, 1986, the following operating account balances were carried forward:

Hydrant Rental	\$ 576.48
Tarring	45,000.00
Highways and Bridges	3,570.21
Winter Roads	43,428.25
Bush Control	1,044.01
Calcium Chloride	1,398.48
Vesta Williams Cemetery Trust	78.37
General Assistance	289.00
New Williams Bridge	2,000.00
Plumbing Permits	12.00
Total	<u>\$97,396.80</u>

#### 8. Undesignated General Fund Balance (Surplus)

The undesignated general fund balance reflected a net increase of \$7,068.67

for the current period year as follows:

Balance - February 2, 1986	\$175,670.23
Increase:	
Actual Over Estimated Revenue	36,807.86
Net Departmental Balances Lapsed	22,333.87
Miscellaneous	219.32
	<hr/>
Total Increase	59,361.05
Decrease:	
Transfers (per town vote) for -	
Various Appropriations	46,092.38
Adjustments	
Current Year's Deferred	
Tax Revenues	6,200.00
	<hr/>
Total Decrease	52,292.38
Net Increase	7,068.67
	<hr/>
Balance-December 31, 1986	<u>\$182,738.90</u>

#### 9. Trust Funds

Trust Funds of \$5,107.63 for cemetery perpetual care and general assistance were held in trust by the Town. These amounts, which represented principals of \$3,550.00 and unexpended income of \$1,557.73, were invested in time deposits, certificate of deposit and U.S. Savings Bonds

#### 10. General

Transfers from surplus and federal revenue sharing to supplement appropriations for specific current year operations were authorized by the voters at the annual town meeting.

RECOMMENDATIONS . . . . The following recommendations are worthy of consideration:

A general ledger consisting of all assets, liabilities, fund balances and controls for appropriations and revenues should be maintained. A detail ledger for revenues including estimated and actual should also be set up. A monthly trial balance should be taken to insure that the general ledger is in balance.

Fireproof facilities should be used to safeguard all the Town's financial and vital records.

## COMBINED BALANCE SHEET - ALL FUND TYPES

FEBRUARY 2, 1986 TO DECEMBER 31, 1986

	Governmental Fund Types		Fiduciary Fund Type	Total (Memorandum Only) 1 9 8 6
	General	Special Revenue	Trust	
<b>ASSETS</b>				
Cash on Hand and in Bank:				
Demand Deposit	\$ 42,907.60	\$ 100.00	\$	\$ 43,007.60
Time Deposit		68.51	1,131.60	1,200.11
Investments	301,327.49	35,995.90	3,651.92	340,975.31
Taxes Receivable	19,071.76			19,071.76
Tax Liens	891.93			891.93
Tax Acquired Property	754.55			754.55
Due from Other Funds	24,000.00	2,941.00	324.21	27,265.21
<b>TOTAL</b>	<u>\$388,953.33</u>	<u>\$39,105.41</u>	<u>\$5,107.73</u>	<u>\$433,166.47</u>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Deferred Credits	\$ 67,006.62		\$	\$ 67,006.62
Deferred Tax Revenues	17,700.00			17,700.00
Due to Other Funds	3,265.21	24,000.00		27,265.21
<b>Total Liabilities</b>	<u>87,971.83</u>	<u>24,000.00</u>		<u>111,971.83</u>
Fund Balance:				
Reserved for Endowments			3,550.00	3,550.00
Designated for Special Reserves	20,845.80			20,845.80
Designated for Subsequent Year's Expenditures	97,396.80			97,396.80
Undesignated	182,738.90	15,105.41	1,557.73	199,402.04
<b>Total Fund Balance</b>	<u>300,981.50</u>	<u>15,105.41</u>	<u>5,107.73</u>	<u>321,194.64</u>
<b>TOTAL</b>	<u>\$388,953.33</u>	<u>\$39,105.41</u>	<u>\$5,107.73</u>	<u>\$433,166.47</u>



## TOWN OF EMBDEN

## STATEMENT OF DEPARTMENTAL OPERATIONS

FEBRUARY 2, 1986 TO DECEMBER 31, 1986

Schedule 2

	Appropriations	Other Credits	Total Available	Expenditures	.....Balances..... Lapsed Carried
<b>GENERAL GOVERNMENT</b>					
Town Officials and Boards	\$ 21,500.00	\$	\$ 21,500.00	\$ 19,788.92	\$ 1,711.08
Miscellaneous and Current Expense	2,000.00		4,086.26	4,342.44	( 256.18)
Legal Expense	2,000.00	2,086.26	2,000.00		2,000.00
Microfilming	200.00		200.00		200.00
Repair Town Building	2,000.00		2,000.00	1,958.52	41.48
Town Maps Updating	2,000.00		2,000.00	880.00	1,120.00
<b>PUBLIC SAFETY</b>					
Fire Fighting	1.00	6,000.00	6,001.00	1,007.50	4,993.50
Hydrant Rental	2,305.83		2,305.83	1,729.35	
Ambulance Service		3,288.41	3,288.41	275.07	
Insurance	6,000.00		6,000.00	6,274.67	( 274.67)
Animal Control		76.00	76.00	160.00	( 84.00)
Plumbing Permits		1,159.00	1,159.00	1,147.00	12.00
<b>PUBLIC TRANSPORTATION</b>					
Highways and Bridges		26,996.12	26,996.12	23,425.91	3,570.21
Terracing		45,000.00	45,000.00		45,000.00
Winter Roads	75,000.00	18,511.15	93,511.15	50,082.90	43,428.25
Bush Control		1,510.33	1,510.33	466.32	1,044.01
Calcium Chloride		1,398.48	1,398.48		1,398.48
New Williams Bridge	8,000.00		8,000.00	6,000.00	2,000.00
<b>SANITATION</b>					
Anson Town Dump	4,840.00		4,840.00	4,840.00	
<b>HUMAN SERVICES</b>					
General Assistance		581.38	581.38	292.38	289.00
Madison Area Health Center	240.00		240.00	240.00	
Kennebec Valley Regional					
Health Center	96.00		96.00	96.00	
Senior Citizens Health					
Screening Center	50.00		50.00	50.00	

<b>EDUCATION</b>				
School Administrative	177,210.16	177,210.16		
District No. 74				
<b>SPECIAL ASSESSMENTS</b>				
County Tax	24,062.00	24,062.00		
Overlay	10,702.22	10,702.22		
				10,702.22
<b>LEISURE SERVICES</b>				
Steward Public Library	\$ 250.00	\$ 250.00	\$	\$
Swimming Program	200.00	200.00		
Emden Little League	200.00	200.00		
Emden Travelers Snowmobile Club	200.00	200.00		
<b>CEMETERIES</b>				
Cemetery Maintenance	300.00	300.00		
Vesta E. Williams Cemetery Trust	78.37	78.37		78.37
<b>UNCLASSIFIED</b>				
Abatements				
Supplemental Taxes				
Skowhegan Animal Shelter	606.12	606.12	( 1,439.02)	
North Kennebec Regional			606.12	
Planning Commission	200.00	200.00		
	625.00	625.00		
<b>TOTAL</b>	<u>\$139,982.21</u>	<u>\$107,491.62</u>	<u>\$327,743.16</u>	<u>\$97,396.80</u>
			<u>\$72,333.87</u>	

# Town Warrant

## STATE OF MAINE

Somerset, ss

To Gloria Young, a Citizen in the Town of Embden, Somerset County, Maine.

### GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Embden, in said County, qualified by law to vote in town affairs, to meet at the Embden Town House in said Town on Saturday, the seventh day of March A.D., 1987 at ten o'clock in the forenoon, then and there to act on the following articles, namely:

Art. 1. To choose a Moderator to preside at said meeting.

Art. 2. To see if the inhabitants will fix the compensation of all Town Officers and Board Members except Tax Collector and Road Commissioner.

Selectmen recommend all Boards at \$20.00/meeting and Planning Board Secretary at \$300.00 plus meetings. Selectmen recommend Code Enforcement Officer at \$1,500.00. All others to remain the same as 1986.

Art. 3. To choose all necessary Town Officials for the ensuing year.

1st Selectman & Overseer, 2nd Selectman & Overseer, 3rd Selectman & Overseer, 1 Assessor/3 year term, 1 S.A.D. #74 Director/3 year term, Town Clerk-Registrar-Treasurer, Road Commissioner, and Fire Ward.

Art. 4. To see if the inhabitants will vote to receive open or closed bids for the collection of real, personal and excise taxes and after the bids are received, elect a Tax Collector.

Art. 5. To see if the inhabitants will vote to charge interest on all taxes unpaid after a certain date and vote to establish said interest and date.

Selectmen recommend 11% after October 1, 1987.

Art. 6. To see if the inhabitants will vote to set the rate of town labor and equipment.

Selectmen recommend State Wage.

Art. 7. To see if the inhabitants will vote to raise or appropriate \$25,000 for the care of Highways, Bridges and Culverts or what they will vote to do relating thereto.

Selectmen recommend \$25,000.00 from surplus.

Art. 8. To see if the inhabitants will vote to raise or appropriate \$1,000 for road side Bush Control.

Selectmen recommend from excise.

Art. 9. To see if the inhabitants will vote to raise or appropriate the sum of \$250.00 to

be used for Embden children in conjunction with the Towns of Anson, North New Portland, and Solon for the swimming program, or what they will do relating thereto.  
Selectmen recommend from taxation.

Art. 10. To see if the inhabitants will vote to raise or appropriate \$2,305.83 for Hydrant Rental for the hydrants on the Embden Pond Road.  
Selectmen recommend taxation.

Art. 11. To see if the inhabitants will vote to raise or appropriate \$5,000 for Miscellaneous and Current Expenses or what they will vote to do relating thereto.  
Selectmen recommend \$2,500.00 by taxation and \$2,500.00 from excise.

Art. 12. To see if the inhabitants will vote to raise or appropriate \$23,000.00 for Town Officials and Boards.  
Selectmen recommend taxation.

Art. 13. To see if the inhabitants will vote to raise or appropriate \$8,000 for insurances (Unemployment, Workman's Comp., Liability, Social Security, and Fire Insurance on Town Buildings).  
Selectmen recommend taxation.

Art. 14. To see if the inhabitants will vote to raise or appropriate \$1.00 for the use of out of town fire fighting equipment and authorize the Selectmen to take any additional sum required from excise tax or what they will do relating thereto.  
Selectmen recommend \$6,000 from excise and any additional from surplus if needed.

Art. 15. To see if the inhabitants will vote to raise or appropriate \$5,000.00 for the use of Anson Town Dump or what they will do relating thereto.  
Selectmen recommend taxation.

Art. 16 To see if the inhabitants will vote to raise or appropriate \$200.00 for the Embden Little League or what they will vote to do relating thereto.  
Selectmen recommend from excise.

Art. 17. To see if the inhabitants will vote to appropriate from excise the sum of \$400.00 for General Assistance, and authorize the Selectmen to draw any additional sums necessary from surplus or what they will vote to do relating thereto.  
Selectmen recommend favorable action.

Art. 18. To see if the inhabitants will vote to raise or appropriate the sum of \$300.00 for the Maintenance of Cemeteries in the Town of Embden or what they will do relating thereto.  
Selectmen recommend favorable action.

Art. 19. To see if the inhabitants will vote to raise or appropriate the sum of \$2,000.00 for Ambulance Service, or what they will do relating thereto.

Art. 20. To see if the inhabitants will vote to raise or appropriate the sum of \$1,000.00 for the upkeep of the Town owned buildings.



Art. 21. To see if the inhabitants will authorize the Selectmen to invest the state reimbursement money for roads, for the future paving costs or what they will vote to do relating thereto.

Selectmen recommend favorable action.

Art. 22. To see if the inhabitants will vote to raise or appropriate \$77,000.00 for Winter Roads or what they will vote to do relating thereto.

Selectmen recommend to raise from taxation.

Art. 23. To see if the inhabitants will vote to appropriate \$20,000.00 for resurfacing town ways or what they will do relating thereto. Roads to be done decided jointly with Selectmen and Road Commissioner.

Art. 24. To see if the inhabitants will vote to raise or appropriate the sum of \$300.00 for the Embden Travelers Snowmobile Club for recreation and trail maintenance within the Town of Embden or what they will vote to do relating thereto.

Selectmen recommend from refund.

Art. 25. To see if the inhabitants will vote to raise or appropriate the sum of \$625.00 for the North Kennebec Regional Planning Commission or what they will do relating thereto.

Art. 26. To see if the inhabitants will vote to raise or appropriate the sum of \$50.00 for the Senior Citizen Health Screening Clinic or what they will vote to do relating thereto.

Selectmen recommend taxation.

Art. 27. To see if the inhabitants will vote to amend the Embden Shoreline Zoning Ordinance to as follows (Article 4) - delete all after the first sentence, substituting therefor: "Such uses may continue and be maintained, or if approved by the Planning Board may be relocated inland, but may not be improved, expanded, changed to another non-conforming use, or renewed after a twelve month discontinuance."

Art. 28. To see if the inhabitants will vote to amend the Embden Shoreline Zoning Ordinance to as follows (Sec. 5.13.1) - delete the words: "Containing the Primary Activity". **Effect of Amendment:** Requires *all* new structures to be atleast 75' from the water.

Art. 29. To see if the inhabitants will vote to amend the Embden Shoreline Zoning Ordinance to as follows (Sec. 6.1) - add at end of this section: "The Code Enforcement Officer shall not sit on either board, nor shall any board member sit on both boards simultaneously."

Art. 30. To see if the inhabitants will vote to amend the Embden Shoreline Zoning Ordinance to as follows (Sec. 6.2.1.2. TABLE): Under "13. Structures" on its sixth line reading: "--Auxiliary to Permitted Uses" add the initials "PB" in the column "GENERAL DEVELOPMENT DISTRICT."

Art. 31. To see if the inhabitants will vote to amend the Embden Shoreline Zoning Ordinance to as follows (Sec. 6.2.4.) - **Records** - Insert new section as follows: "6.2.4. - **Records** - Copies of all permits, warnings, records, correspondence, data and memos

issued or received by the Planning Board, Appeals Board or Code Enforcement Officer shall be maintained as permanent public records and delivered to the Town Clerk for safekeeping on or before the first day of each calendar quarter."

Art. 32. To see if the inhabitants will vote to amend the Embden Shoreline Zoning Ordinance to as follows (Sec. 6.4.) - **Variances:** Delete entire third line therein, substituting therefor: "and then only for the percentage of a lot covered by its structures. **Except**"

Art. 33. To see if the inhabitants will vote to authorize the Selectmen to procure a temporary loan or loans, in anticipation of taxes for the purpose of paying indebtedness of the Town. Such notes to be paid during the current municipal year by taxes.

Art. 34. To see if the inhabitants will vote to authorize the Selectmen to issue the town's notes, or series of notes, or interest-bearing town orders, for the purpose of refunding in whole or in part the outstanding indebtedness of the Town which has become or may hereafter become due, and if so, determine amount of said note or notes, order or orders, rate of interest, and the manner of execution of said note or notes, order or orders.

Art. 35. To see if the inhabitants will vote to raise or appropriate \$800.00 for lights and telephone.

Art. 36. To see if the inhabitants will vote to allow a telephone to be installed in the Town House.

Art. 37. To see if the inhabitants will vote yes or no on the following article. (Should the School Administrative District Number 74 Directors be paid compensation at the rate of \$20.00 for each meeting which Director attends?)

Art. 38. To see if the inhabitants will vote to authorize its Selectmen for the time being, and their successors in office, to sell and convey in the name of the and in behalf of the Town any real estate to which it has acquired or may acquire title for nonpayment of taxes, either by tax sales or by tax lien mortgages, so-called, and upon such terms and conditions as the Selectmen may consider advisable and for the best interest of the Town, and to make, execute and deliver in the name of and in behalf of the Town necessary release or quit claim deeds for the same.

Art. 39. To see if the inhabitants will vote to raise or appropriate the sum of \$1,000.00 for support of C.A.D.E.T. RECREATION PROGRAM or what they will vote to do relating thereto.

Art. 40. To see if the inhabitants will vote to discontinue the light at the end of Embden-Solon Bridge.

Art. 41. To see if the inhabitants will vote to raise or appropriate the sum of \$200.00 to continue the process of micro-filming the Town records or what they will vote relating thereto.

Art. 42. To see if the inhabitants will vote to raise or appropriate \$2,000.00 for possible legal expenses or what they will vote to do relating thereto.

Art. 43. To see if the inhabitants will vote to raise or appropriate the sum of \$250.00 for the support of the Stewart Public Library in North Anson or what they will vote to do relating thereto.

Art. 44. To see if the inhabitants will vote to raise or appropriate the sum of \$240.00 to support a Health Center within the area or what they will do relating thereto.  
Selectmen recommend from taxation.

Art. 45. To see if the inhabitants of Embden will vote to raise or appropriate the sum of \$200.00 for the support of an area Animal Shelter or what they will vote to do relating thereto.  
Selectmen recommend the Skowhegan Animal Shelter.

Art. 46. To see if the inhabitants will vote to raise or appropriate the sum of \$96.00 for the Kennebec Valley Regional Health Agency or what they will do relating thereto.  
Selectmen recommend from taxation.

Art. 47. To see if the inhabitants will vote to add to Article 1 of the Shoreline Zoning Ordinance after Title 12, (and any amendments thereto of the Maine Revised Statutes Annotated) or what they will do relating thereto.

Art. 48. To see if the inhabitants will vote to change the definition of a structure used in Article 10 of the Shoreline Zoning Ordinance to (Structure means anything built for the support, shelter or enclosure of persons, annimals, goods or property of any kind, exclusive of fences. Notwithstanding any provisions in a local ordinance to the contrary, all sturctures shall meet the set back requirements from normal high watermark of any body, except structures which require access to the water as an operational necessity, such as piers, docks and retaining walls.) or what they will do relating thereto.

Art. 49. To see if the inhabitants will vote to change in the Shoreline Zoning Ordinance Section 5.13.2 from "first floor of" to "ground floor of" or what they will do relating thereto.

Art. 50. To see if the inhabitants will vote to include in the Shoreline Zoning Ordinance under Section 6.6 - Enforcement the Subsection 6.6.3 to read as follows: "The minimum penalty for a specific violation shall be \$100.00 and the maximum penalty shall be \$2,500.00" or what they will do relating thereto.

Art. 51. To see if the inhabitants will vote to include in the Shoreline Zoning Ordinance under Section 6.6. - Enforcement the Subsection 6.6.4 to read as follows: "The minimum penalty for starting construction or under-taking a land use activity without a required permit shall be \$100.00, and the maximum penalty shall be \$2,500.00", or what they will do relating thereto.

The Registrar hereby gives notice that she will be at the March 7, 1987 Annual Town Meeting from 9:30 o'clock in the forenoon through the election of the officers required by law to be elected by ballot for the purpose of hearing and deciding upon the application of all persons claiming to have their names entered upon the voting list.

Hereof fail not and have with you then and there this warrant with your doings thereon.

Given under our hands at Embden this 30th day of January, A.D. 1987.

Selectmen of Embden

Robert A. Dunphy

Robert L. Dunphy

Alex Leahy





# Important Notice

All Taxpayers Read the Following Requirements and Comply with Them.

Section 70, Chapter 3, Revised Statutes of Maine, 1930:

"Before making an assessment, the Assessors shall give reasonable notice in writing to the inhabitants by posting notifications in public places in town, or shall notify them in other such ways as the town at its Annual Meeting directs, to make and bring in to them true and perfect lists of their polls and all their estate, real and personal, not by law exempt from taxation, of tate, real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner, after such notice does not bring in such lists, he is barred thereby of his rights to make application to Assessors or County Commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed."

## NOTICE

In an attempt to save postage fees for the town, your Selectmen have decided to include the taxpayer declaration with the Town Report when it is delivered to town residents. These declarations should be returned by April 10th to assure protection of your rights. The declaration can be found in the center of your Town Report.

**ANNUAL REPORT**  
OF THE TOWN OF  
**EMBDEN, MAINE**  
**1987**





# **ANNUAL REPORTS**

**OF THE**

**TOWN OFFICERS**

**OF**

**EMBDEN**

**MAINE**

**For the Fiscal Year Ending  
December 31, 1987**

**PRINTED BY CARRABASSETT PRINTERS**

**NORTH ANSON, MAINE**





# Index

Assessing Notice .....	Back Cover
Assessor's Report .....	10
Dog License Notice .....	8
Planning Board Report .....	9
Report of Selectmen, Overseers of the Poor .....	11
Road Commissioner's Report .....	19
Statement of Audit .....	22
Tax Collector's Report .....	16
Taxpayer Declaration .....	Insert
Town Clerk's Report .....	7
Town Investments .....	15
Town Officers .....	5
Treasurer's Report .....	14
Warrant .....	28



# Town Officers

MODERATOR  
Rod Hatch

## SELECTMEN - OVERSEERS

Robert A. Dunphy, 1st

Raymond Young, Sr., 2nd

George Mullin, 3rd

TOWN CLERK - REGISTRAR - TREASURER  
Gloria Young

TAX COLLECTOR  
Patricia Mullin

S.A.D. DIRECTORS  
Thelma S. Dunphy, 1988  
Mary Cook, 1990

Joseph Vital, 1989

SUPERINTENDENT OF SCHOOLS  
Dr. Rodney P. Hatch

ROAD COMMISSIONER  
Joseph Vital

ANIMAL CONTROL OFFICER  
Dorothy L. Dunphy

PLUMBING INSPECTOR  
Edmund Daggett

HEALTH OFFICER  
Genie Smith, R.N.

CODE ENFORCEMENT OFFICER  
Alden Stevens

FIRE WARDEN  
Robert L. Dunphy

FIRE WARD  
Selectment

Alden Stevens, 1988	ASSESSORS	Daniel Longley, 1989
	Lisa Ward, 1990	

	PLANNING BOARD	
	Leo Mayo, Chairman, 1991	
Deana Dunton		Robert Berry
Dudley Cook		Edmund Daggett
Richard Pratt (alt.)		William Judkins (alt.)

	PLANNING APPEALS BOARD	
Betty Kempton	Paul Roullard	Ann Bridges

	WELFARE APPEALS BOARD	
Margaret Lane	Daniel Longley	Cheryl White

STATE SENATOR  
Senator Charles Webster  
Tel. 778-6929

STATE REPRESENTATIVE  
Edward L. Dexter  
Tel. 265-4571

# Town Clerk's Report

May 20, 1987	S.A.D. #74: Hearing
June 10, 1987	S.A.D. #74: Budget Meeting
June 25, 1987	Town Ordinance, Zoning Ordinances and Shore Line Zoning Ordinance
July 2, 1987	Special Town Meeting
Sept. 2, 1987	Closed Bids (Williams Bridge Beams)
Sept. 29, 1987	Special Town Meeting
Nov. 3, 1987	Referendum, Election

Number of births recorded in 1987	5
Number of deaths recorded in 1987	7
Number of marriages recorded in 1987	7
Number of dogs licensed in 1987	64
Kennel	1
Number of registered voters	464

Respectfully submitted,

Gloria Young  
Town Clerk & Registrar



# Important Notice

## DOG LICENSES DUE JANUARY 1, 1988

Male	\$6.50
Female	6.50
Neutered Male	3.00
Spayed Female	3.00

If paid after April 1, 1988: \$4.00 extra!

Valid rabies certificate issued within 2 years, and a certificate of neutering, if applicable, are necessary for licensing. No out-of-state rabies certificate is allowed.

License fees of neutered dogs will now be retained by the town to help defray expenses of animal control. License fees of unneutered dogs will still be sent to the State Department of Agriculture.

TITLE 7, 703:  
(3454) License necessary

No dog shall be kept within the limits of this State unless such dog shall have been licensed by its owner in accordance with the laws of Maine.

"Owner" means any person or persons, firm, association, or corporation owning, keeping or harboring a dog.

(3455) Dogs not to run at large.

It shall be unlawful for the owner of any dog, licensed or unlicensed, to permit such dog to run at large, except when used for hunting.

"At large" means off the premises of the owner and not under the control of any person by means of personal presence and attention as will reasonably control the conduct of such dog.

Please save yourself time and give me a call (after 8 a.m. - no calls on Sunday) before making a trip. It will help me and you.

Thank you,

Gloria Young  
Town Clerk

# Planning Board Report

Embden Planning Board issued 115 permits in 1987. Of these permits, 84 were shoreline zoning permits. Nineteen of the permits issued were for construction of year-round dwellings. Of these nineteen, fourteen were within shoreline zoning, and five outside of shoreline zoning.

The majority of permits issued were requests for outbuildings, additions to existing buildings, gravel, set-backs, decks, and rehabilitation of existing structures within shoreline zoning area.

A town ordinance requires a permit for any construction anywhere in Embden that exceeds 200 square feet; and a permit for any construction regardless of square footage if within shoreline zoning area.

Seven permits were issued to emplace mobile homes in Embden.

Any landowners or prospective landowners of property within the shoreline area should keep updated with town ordinances before any new construction or rehabilitation of property or structures. The Planning Board will assist with any information needed when requested. The Board holds regular meetings the second Thursday of each month for those requesting permits or information.

Applications for two new subdivisions are in the final stages. The first one is Sandy Pond Subdivision, consisting of approximately 20-2 acre lots and located approximately as follows, 3100 feet on the west shore of Sandy Pond. The second subdivision is Embden Pine Estates consisting of approximately 7-5 acre lots with about 1400 feet of shoreline on the west shore of Embden Lake.

At this time both subdivision's preliminary plans have been reviewed and approved by the Planning Board. After hearing recommendations from the Planning Board, both subdivisions are now in the process of formalizing their final plan to present to the Planning Board for approval.

Respectfully submitted,

Deana Dunton  
Secretary

## Members:

Leo Mayo, Chairman  
Deana Dunton  
Edmund Daggett  
Robert Berry, Jr.  
D. Cook  
William Judkins  
Richard Pratt, alt.

# Assessor's Report

On December 22, 1987 the certificate of assessment was signed and given to the Tax Collector. A copy was also given to the Town Treasurer.

The commitment was based on the following figures:

County Tax	\$ 28,137.00
Municipal Appropriation	132,192.83
School/Educational Appropriation	208,482.46
Overlay (not to exceed 5% of net assessment)	12,186.01
Total Assessment	<u>\$380,998.30</u>

Allowable deductions:

State Municipal Revenue Sharing	17,503.16
---------------------------------	-----------

Net Assessment for Commitment	<u>\$363,495.14</u>
-------------------------------	---------------------

Mil rate .007 based on the following figures:

Land Value	\$12,360,987.00
Distribution and Transmission Lines	1,699,661.00
Dams and Power House	23,416,098.00
Buildings	14,372,303.00
Personal Property	78,730.00
Total	<u>\$51,927,779.00</u>

Respectfully submitted,

J. Alden Stevens  
Daniel E. Longley  
Lisa Ward  
Assessors

# Report of Selectmen and Overseers of the Poor

## APPROPRIATIONS MARCH 7, 1987

	Taxation:	Excise:	Surplus:
High., Bridges & Culverts			25,000.00
Calcium Chloride			
Bush Control		1,000.00	
Swimming Program	250.00		
Hydrant Rental	2,305.83		
Cemeteries	300.00		
Misc. & Current Expenses	2,500.00	2,500.00	
Town Officials & Boards	23,000.00		
Insurances (unemployment, workman's comp., liability, fire on town bldgs., & S. S.)	8,000.00		
Anson Town Dump	5,000.00		
Fire Fighting	1.00	6,000.00	
Ambulance Account	2,000.00		
General Assistance		400.00	
Embden Little League		200.00	
Embden Travelers Snow. Club			300.00
Upkeep of Town Buildings			1,000.00
Winter Roads	40,000.00		
Resurf. Town Ways (Hot Top)	20,000.00		
No. Ken. Reg. Plan. Comm.			625.00
Sen. Cit. Screen. Clinic	50.00		
Lights & Telephone	800.00		
C.A.D.E.T.			1,000.00
Legal Expenses	2,000.00		
Micro-filming	200.00		
Stewart Public Lib.	250.00		
Area Health Center	240.00		
Animal Shelter	200.00		
Ken. Val. Reg. Health Ag.	96.00		
Special Town Meet. (C.M.P.)	25,000.00		
Special Town Meeting			
High., Bridges & Culverts			15,000.00
Totals	132,192.83	10,100.00	42,925.00

## SUMMARY OF UNEXPENDED BALANCES AND OVERDRAFTS

	Credit:	Debit:	Balance:	Overdraft:
Highways, Bridges & Culverts	43,570.21	38,068.02	5,502.19	
Calcium Chloride	1,398.00		1,398.00	

Bush Control	2,044.01	968.07	1,075.94
Swimming Program	250.00	250.00	
Hydrant Rental	2,882.28	2882.285	
Cemeteries	300.00	300.00	
Misc. & Current Expenses	5,556.62	5,073.19	483.43
Town Officials & Boards	23,000.00	20,940.81	2,059.19
Insurances	8,000.00	6,480.07	1,519.93
Fire Fighting	6,001.00	1,239.50	4,761.50
Anson Town Dump	5,000.00		5,000.00
Ambulance Account	2,000.00	1,482.60	517.40
General Assistance	400.00	20.00	280.00
Embden Little League	200.00	200.00	
Embden Travelers Snow. Club	300.00	300.00	
Upkeep of Town Buildings	1,000.00		1,000.00
Winter Roads	83,401.74	86,099.16	(2,697.42)
Resurf. Town Ways(Hot Top)	65,000.00	51,603.43	13,396.57
Health Screening Clinic	50.00	50.00	
Lights and Telephone	800.00	888.15	(88.15)
C.A.D.E.T.	1,000.00	1,000.00	
Micro-filming	200.00	119.59	80.41
Legal Expenses	2,000.00		2,000.0
Stewart Public Library	250.00	250.00	
Animal Shelter	200.00	200.00	
K.V. Regional Health Agency	96.00	96.00	
C.M.P. Revaluation	25,000.00	6,799.52	18,200.48
Flood Damage	33,393.00	44,291.71	(10,898.71)
Williams Bridge	2,000.00	100.00	1,900.00
Overpayment of Taxes			(123.44)
Area Health Center	240.00	240.00	
N. K. Reg. Plan. Com.	625.00	625.00	
Totals	316,157.86	(270,567.10)	59,275.04 (13,807.72)

#### OFFICERS AND BOARDS

1st Selectman,	2,000.00
2nd Selectman	1,000.00
3rd Selectman	1,000.00
1st Assessor	1,760.00
2nd Assessor	1,085.00
3rd Assessor	1,010.00
Treasurer, Town Clerk, Registrar	2,601.50
Tax Collector	8,144.31 @ \$.02
Planning Board	2,100.00
Planning Appeals Board	60.00
Welfare Appeals Board	--
Code Enforcement Officer	180.00
Animal Control Officer	120.00
	<hr/> \$21,060.81



### MISCELLANEOUS & CURRENT

Postage	\$ 177.40
Audit	1,004.77
Supplies	760.28
Posting Warrants	180.00
Printing Town Report	796.25
M.M.A. Dues	469.00
Registry of Deeds (trnasfers)	203.00
Town Printing	605.76
Legal Notices	179.44
Ballot Clerks	452.44
Liens and Notices	87.03
Moderators	60.00
Maine Clerks Assoc. Dues	10.00

# Treasurer's Report

Cash Balance Jan. 14, 1987 \$ 42,907.60

Patricia Mullin, Tax Collector:

Supplemental '84	25.28
Supplemental '85	25.28
Supplemental '86	89.73
Supplemental '87	1,497.02
Interest '86	1,233.42
Interest '87	340.47
Boat Excise '87	1,473.60
Excise '87	47,132.33
Commitment '86	16,755.65
Commitment '87	338,643.05
Block Grant, Education Tax Relief	3,318.90
Block Grant, Interest	65.47
Rance Pooler, Steel Williams Bridge	25.00
Corrected Check	32.00
Sand Pond Subdivision (permit)	310.00
Copy of Town Ordinances	32.00
Charge to Cash Check	3.50
Dogs	218.00
Gun Permits	70.00
Key Bank, C. of D.	249,376.33
Edmund Daggett, Plumbing Permits	1,926.00
H-H Bond, Interest	340.00
Victualers License	2.00
Maine Municipal, overpayment	821.00
Tax Liens	2,938.06
State of Maine:	
Flood Money	33,393.00
Hatchery Permit	46.00
Snowmobile Registration Fees	414.00
State Revenue Sharing	18,665.16
State Revenue	284.00
Federal Retirement, returned	384.19

Receipts \$765,086.80

Warrants 745,857.98

## UNPAID TAX LIENS

Heirs of Eric Wueri: 1986	\$ 78.10
James and Carolyn Vicneire: 1986	563.57
Jeanne Gross Douglas: 1986	412.45
Stella Grivois: 1986	169.76
Normand Jutrus: 1986	130.22
	<hr/>
	\$1,354.10

**TOWN INVESTMENTS**

	<b>Revenue Sharing</b>	
	<b>Solid Waste Account #5106.18</b>	
C. of D.:		\$17,334.03
	<b>Vesta Williams Lot</b>	
	<b>Account #510605</b>	
C. of D.:		\$1,253.18
	<b>Cragin Hill Lot</b>	
	<b>Account #44-001154</b>	
Balance		\$230.84
	<b>Mary Ann Burns</b>	
	<b>Account #44-543163</b>	
Balance		\$961.77
	<b>Federal Revenue Sharing</b>	
	<b>Checking Account #044-14985</b>	
Balance		\$1,028.66
	<b>Federal Revenue Sharing</b>	
	<b>Savings Account #044-53592</b>	
Balance		\$72.21
	<b>Federal Revenue Sharing</b>	
C. of D.		\$11,995.90
	<b>United States Treasury</b>	
Mary Ann Burns: H Bonds		\$2,000.00
Town H Bonds		3,000.00
	<b>Block Grant</b>	
C. of D.		\$84,951.61
	<b>Checking Account</b>	
C. of D.		\$230,000.00

Respectfully submitted,

Gloria Young  
Treasurer

# Tax Collector's Report

## TAXES COLLECTED

1986 Commitment	\$ 16,755.65	
1987 Commitment	338,643.05	
1986 Interest	1,233.42	
1987 Interest	340.47	
1987 Excise	47,132.33	
1987 Boat Excise	1,473.60	
1987 Supplemental	1,497.02	
1986 Supplemental	89.73	
1985 Supplemental	25.28	
1984 Supplemental	25.28	
		<hr/>
		\$407,215.83

## 1986 SUPPLEMENTAL

Daniel Longley	65.03	
Jean Dionne & James Farley	24.70	
		<hr/>
		\$89.73

## 1985 SUPPLEMENTAL

Jean Dionne & James Farley	25.28	
----------------------------	-------	--

## 1984 SUPPLEMENTAL

Jean Dionne & James Farley	25.28	
		<hr/>
		\$140.29

## 1987 SUPPLEMENTAL

Harvey Williams	240.52	
Michael & Doreen Whitmore	170.24	
Harold Winters, Jr.	367.29	
Natick Associates	203.49	
Leo & Helen Flynn	276.78	
Rita Schnair et als	238.70	
		<hr/>
		\$1,497.02

## 1987 ABATEMENTS

Clayton Stevens, Jr.	106.20	
Daniel & Sharon Whitmore	170.24	
Harold & Mary Winters	367.29	
Leo & Helen Flynn	231.21	
Rita Schnair et als	535.22	
David & Noreen Evans	36.22	
Evelyn Kenney	21.00	
		<hr/>
		\$1,467.38





**TAXPAPER DECLARATION**

**LIST OF ESTATES**

**Filed Pursuant to Sect. 706, Title 36, M.R.S.A.**

**To the Assessors of the Town of Embden, Me.**

**I am a legal resident of ..... Municipality State**

**Real Estate: List briefly each separate parcel subject to taxation on April 1 of the year for which this list is filed, and located in the above named town.**

<b>Identify each parcel giving dimensions in feet or acres and list buildings</b>	<b>Present Value of Property</b>
---	--------------------------------------

.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....

**Have any of the buildings listed been constructed or altered since the previous April 1?**

**Yes ☐ No ☐**

**if so, identify building and give brief description of construction or alteration.**

.....

.....

.....

.....

**If you have a Mobile Home (House or Camp Trailer) state Make, Model, Year, Serial Number, Color.**

.....

.....

**Personal Property: Please identify briefly.**

.....  
.....  
.....  
.....  
.....

**Watercraft: state make, size, age. If motor: horsepower and age.**

.....  
.....  
.....

**Machinery and Equipment, list by item.**

.....  
.....

**The foregoing is true and correct to the best of my knowledge as of April 1 of the current year.**

I understand that the Assessors may require me to make oath of the foregoing; and that any of them may require me to answer in writing all proper inquires as to the nature, situation and value of any property liable to be taxed in the State of Maine, and that a refusal or neglect to answer such further inquires and subscribe the same will bar an appeal to the County Commissioners.

.....  
Date Name of Taxpayer-Please Print

.....  
Signature of Taxpayer. If signed on behalf of corporation, please state capacity.

If you care to fill this out please do so and return by April 10 of this year.  
Any person who neglects to comply with this notice will be barred of the right to make application to the Assessors or County Commissioners for any abatement of his taxes.

**Census Information - Residents Only**  
Number of people in household .....

List any and all dogs: sex ..... age .....



## UNPAID 1987 TAXES

Richard & Louise Ainsworth	281.40
*Lynn Atwood	42.35
Noel Ball	551.88
Alan & Pauline Breault	202.65
Elphin Berry	191.10
Harold Billing	360.71
Sylvia Bishop (pd. 84.00)	18.62
Barbara Caldwell	197.16
*Everett Cameron	50.40
Joseph & Susan Cloutier	488.67
*Joe & Jeanelle Creamer	165.31
*Joe & Wilfred Creamer	282.38
Edward & Deborah Crocker	304.15
Alfred Daigle	83.55
Catherine Dennison Hebert	84.00
Robert & Keith Dickey	86.80
Jean Dionne	62.65
Jean Douglas	352.38
Henry & Louise Downs	163.80
Jeffrey Edes	118.79
Keith & Rhonda Edwards (pd. 150.00)	79.60
Heirs of Charles Edell	239.40
*James Farley	60.73
F.D.J. Enterprises	21.35
Charles Ferris & John Powell (pd. 200.00)	121.02
*Paul & Suzanne Fioretti	227.36
Hilary Fleming	254.24
Carlton Fotter	73.68
Charles Frear & Wenda West (pd. 42.26)	42.26
Bernard Frith	22.75
Joseph and Nancy Gagnon	271.25
Leslie & Gail Townsend and Raymond & Denise Gagnon	14.00
Leigh & Betty Grant	246.65
Frederick & Louise Greene	215.18
Stella Grivois	141.47
Steven & Sarah Hamlin	170.80
Steven Hartley	147.00
Kerry Hevert	189.50
*Robert Henry	223.02
*Alfred Hess, Jr.	110.95
*Kelly Hibbard	38.50
*Guy Hunnewell	414.19
Duane/Carol Hurd & Colby Seams (pd. 72.45)	72.45
Lillian Jackson	257.60
*Gerald & Sandra Joy	237.30
David Jutras	534.66
Normand & Diane Jutras	220.92
Michael Kane & Jay Bochetti	62.30

George Kiger, Jr.	198.07
Gladys & Heirs of George Kiger, Sr.	414.33
Donna LeBlanc	251.51
*Dean Lishness	21.00
*Daniel Longley	155.75
Nicklas & Joyce Luongo	312.34
Madison Water District	66.50
Edgar & Carolyn McCarthy	29.40
Douglas Mathieu	30.38
*Dennis McIntosh	184.77
James McManus	533.75
Edward & Donna Moores	196.42
Richard Moreschi	133.84
Arhtur Murphy	229.32
Peter & Marion Peterson	1,283.21
Rodney & Dorothy Petley	154.84
*Laura Phoenix & Jon Saleeby	115.15
Rhonda Sites	38.50
*Roberta Proctor	224.14
Laura Ronco	21.00
Donald & Nancy Rundlette	68.60
*Timothy, Larry, Earl Savage (pd. 245.00)	74.03
*Kenneth & Linda Shropshire	314.41
Theresa Smith	98.39
Charles Spring	50.05
William Steele	95.55
James & Carolyn Vicniere	537.22
Leroy Welch	229.60
Heirs of Eric Wuori	199.50
*Jack Zettergren	299.60
Embden Resorts, Inc. (pd. 700.59)	6,163.30

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\$21,523.35

\* Paid after books closed

Respectfully submitted,

Patricia Mullin  
Tax Collector



# Road Commissioner's Report

## Highway and Bridge Account - Flood Damage

James Lightbody, driver	\$1,477.63
James Lightbody, truck	4,854.15
James Lightbody, gravel	30.00
Creamer Bros., loader	1,035.95
Creamer Bros., truck and driver	3,590.05
Creamer Bros., dozer and driver	5,030.22
Creamer Bros., backhoe and driver	4,184.82
Creamer Bros., loader and operator	5,323.38
George Mullin, truck	67.44
George Mullin, labor	45.72
Maplecrest Farms, truck and driver	5,975.95
Maplecrest Farms, truck	106.78
Joe Vital, foreman	249.20
Eric Creamer, labor	217.71
Robbie Lane, labor	343.93
Ricky Kniffin, labor	15.51
Elphin Berry, labor	25.85
Malcolm Chipman, truck and driver	582.94
Ellery Witham, truck and driver	1,046.63
George LeHay, truck and driver	2,129.54
Bill Lancaster, truck and driver	3,516.66
Leon Stickney, truck and driver	647.86
Barry Kiger, skidder	125.00
Campbell's Store, bridge planks and spikes	327.65
W. H. Shurtleff Co., culverts	2,023.54
Agway, Inc., culvert	67.50
Lowell Piper, gravel	2,676.50
David Reed, gravel	908.50
	<hr/>
	\$46,626.61

## Highway and Bridge Account

Maplecrest Farms, truck and driver	\$4,933.27
Maplecrest Farms, truck	1,064.71
Maplecrest Farms, grader	5,606.26
Maplecrest Farms, grader and operator	653.94
Maplecrest Farms, loader	127.44
Jim Lightbody, truck	3,195.04
Jim Lightbody, labor	418.53
Jim Lightbody, driver	943.57
Jim Lightbody, chainsaw	15.60
Jenny Lightbody, labor	127.92
Joe Vital, foreman	983.98
Creamer Bros., truck and driver	357.44

Creamer Bros., backhoe and operator	2,177.14
Creamer Bros., dozer and operator	1,001.66
Creamer Bros., excavator and operator	2,770.74
Creamer Bros., loader and operator	624.24
Wilfred Creamer, labor	46.53
Rance Pooler, grader operator	246.48
Bill Lancaster, truck and driver	251.19
George LeHay, truck and driver	552.48
Leon Stickney, truck and driver	178.72
Louis Nichols, driver	156.47
Louis Nichols, grader operator	740.18
Leo Beane, grading and rockcracking	165.00
Robbie Lane, labor	128.25
Mark Cloutier, labor	108.57
Eric Creamer, labor	90.48
Stacy Mullin, labor	323.10
Stacy Mullin, pickup truck	351.88
John Blunt, labor	54.29
Mark Hatch, labor	41.36
Elphin Berry, labor	619.99
Howard Fairfield, rock rake parts	699.56
Agway, Inc., culverts	1,104.61
W. H. Shurtleff Co., Inc., culverts	1,841.47
D.M.C., Inc., tar	566.93
Tilcon Warren, Inc., cold patch	1,409.52
Lowell Piper, gravel	66.00
Augusta Mullin, gravel	522.00
R & D Rental, compactor	480.00
	<hr/>
	\$35,746.54

#### Tar Account

<b>Flood Damage:</b> Manzer and Dolan, Inc., tarring	\$7,685.15
Manzer and Dolan, Inc., paving	\$43,918.28

#### Bush Account

Maplecrest Farms, truck	\$168.62
Maplecrest Farms, saw	5.20
Joe Vital, foreman	228.96
Joe Vital, saw	15.00
Jim Lightbody, labor	235.28
Jim Lightbody, saw	83.80
Jim Lightbody, truck	50.67
Robbie Lane, labor	39.76
Jenny Lightbody, labor	31.98
Louis Nichols, labor	108.80
	<hr/>
	\$968.07

### Winter Roads

Creamer Bros., loader	\$1,820.30
Creamer Bros., truck & driver	3,809.28
Creamer Bros., loader & operator	698.20
Creamer Bros., bulldozer & operator	737.60
Maplecrest Farms, truck and driver	5,571.08
Maplecrest Farms, truck	16.89
Joe Vital, foreman	22.20
Bill Lancaster, screen, truck, and operator	600.00
Bill Lancaster, loader and operator	698.20
Jim Lightbody, truck	607.50
Jim Lightbody, driver	167.13
Gary Atwood, shoveling hydrants	228.62
Lowell Piper, sand	728.00
Howard Fairfield, sander parts	437.15
V.F.R., sander repair	530.26
Perkins Machine Shop, straighten auger	62.00
W. H. Shurtleff Co., salt	2,674.88
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	\$19,409.29

Respectfully submitted,

Joseph Vital  
Road Commissioner

# Report of Audit

January 18, 1988

Board of Selectmen  
Town of Embden  
Embden, Maine

We have examined the combined financial statements of the Town of Embden, Maine for the year ended December 31, 1987, as listed in the Index. Our examination was made in accordance with generally accepted governmental auditing standards and, accordingly included such tests of the accounting records and such other auditing procedures as we deemed necessary in the circumstances.

The Town of Embden, like most other Maine towns, does not maintain a record of general fixed assets, and accordingly, a statement of such is not included.

In our opinion, except for the omission of a Statement of General Fixed Assets which results in an incomplete presentation, the Combined Financial Statements present fairly the financial position of the Town of Embden, Maine, at December 31, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying Supplemental Information and the column on the Combined Balance Sheet captioned "Total Memorandum Only" are not necessary for a fair presentation of the financial statements, but are presented to comply with certain State statutory requirements and additional analytical data. The supplemental information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements listed in the Index and, in our opinion, is fairly stated in all material aspects.

**Bryant M. Brown & Associates, P.A.**

## **TOWN OF EMBDEN NOTES TO FINANCIAL STATEMENTS**

### **ACCOUNTING POLICIES:**

The Town utilizes the net budget method for the General Fund Accounts. Upon approval of the budget at Town Meeting the accounts are recorded in the books. Any additional funds and expenses are recorded as they become measurable.

The General Fund is the Operating Accounts of the Town.

The Special Revenue Fund is the Federal Revenue Account, which will be phased out when funds are deleted.

The Fiduciary Funds are monies and investments held in trust for other parties.

### **DEFERRED TAX REVENUES:**

The National Council on Governmental Accounting interpretation No. 3 requires that property tax revenue be recognized to the extent it will be collected within sixty days following the year end. This is not necessarily our opinion, but we will conform to the requirement.

### **DEFERRED CREDITS:**

Deferred credits are revenues received in one period to be used in subsequent periods.

### **INTERNAL CONTROL:**

Our evaluation of the system of internal control indicated it to be as satisfactory as could reasonably be expected with three people performing separate functions and all expenditures approved by the selectmen.

### **COMMENTS AND RECOMMENDATIONS:**

We would recommend that the Selectmen's Ledger include a Cash Account, listing Cash Receipts and Warrants. This account should be reconciled with the Treasurer at least monthly.

Although complete double entry accounts with monthly trial balances would be ideal, we realize that all Town Officials are not bookkeepers and not versed in double entry bookkeeping.

We take this opportunity to thank the Town Officials for the courtesy and cooperation extended during our engagement. We gladly try to answer any questions by phone, there would not be any charge for this.



EXHIBIT A

TOWN OF EMBDEN, MAINE  
 COMBINED BALANCE SHEET - ALL FUND TYPES  
 DECEMBER 31, 1987

	General Fund	Special Revenue	Fiduciary Fund	TOTALS Memorandum Only	
				1987	1986
<u>ASSETS</u>					
Cash on Hand and in Bank:					
Demand Deposit	19,610.73	1,028.66		20,639.39	43,007.60
Time Deposit		72.21	1,709.40	1,781.61	1,200.11
Investments	337,357.31	11,995.90	3,192.61	352,545.82	340,975.31
Receivables:					
Taxes	21,523.35			21,523.35	19,071.76
Tax Liens	1,354.10			1,354.10	891.93
Tax Acquired Property					754.55
Due From Other Funds					27,265.21
Total Assets	<u>379,845.49</u>	<u>13,096.77</u>	<u>4,902.01</u>	<u>397,844.27</u>	<u>433,166.47</u>
<u>LIABILITIES - RESERVES - FUND BALANCE</u>					
Liabilities:					
Deferred Credits	88,457.12			88,457.12	67,006.62
Deferred Tax Revenue	21,500.00			21,500.00	17,700.00
Due to Other Funds	4,197.97			4,197.97	27,265.21
Over Payment of Taxes	<u>123.44</u>			<u>123.44</u>	
Total Liabilities	114,278.53			114,278.53	111,971.83
Reserves:					
Reserved for Endowments			3,550.00	3,550.00	3,550.00
Designated for Special Reserves	<u>22,406.31</u>			<u>22,406.31</u>	<u>20,845.80</u>
Total Reserves	22,406.31		3,550.00	25,956.31	24,395.80
Fund Balances:					
Designated for Subsequent Years	47,852.03			47,852.03	97,396.80
Undesignated	<u>195,308.62</u>	<u>13,096.77</u>	<u>1,352.01</u>	<u>209,757.40</u>	<u>199,402.04</u>
Total Fund Balance	<u>243,160.65</u>	<u>13,096.77</u>	<u>1,352.01</u>	<u>257,609.43</u>	<u>296,798.84</u>
Total Liabilities - Reserves - Fund Balance	<u>379,845.49</u>	<u>13,096.77</u>	<u>4,902.01</u>	<u>397,844.27</u>	<u>433,166.47</u>

EXHIBIT B

TOWN OF EMBDEN, MAINE  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1987

Cash Balance December 31, 1986		42,907.60
Cash Receipts From:		
Taxes:		
Current Period	340,140.07	
Prior Periods	16,895.94	
Interest on Delinquents	1,573.89	
Excise Taxes	2,970.62	
Liens	<u>1,873.52</u>	363,454.04
State Revenue Sharing		18,665.16
Block Grants		23,175.00
State of Maine Flood Relief		33,393.00
Savings Transfers C.D. Redeemed		249,376.33
Interest on Investments		11,687.87
All Other Departmental		<u>22,809.71</u>
Total Receipts		<u>722,561.11</u>
Total Available		765,468.71
Cash Was Expended For:		
Education	208,482.50	
County Tax	28,223.00	
Highway Accounts	221,130.09	
General Government	27,170.64	
Transfers	260,000.00	
Other Departmental	<u>851.75</u>	745,857.98
Cash Balance December 31, 1987		<u>19,610.73</u>

EXHIBIT D

TOWN OF EMBDEN, MAINE  
STATEMENT OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1987

	Balance Carried	All Appropriations	Other Credits	Total Available	Expenditures	Other Debits	BALANCES	
							Lapsed to Surplus	Designated for Subsequent Years
GENERAL GOVERNMENT:								
Town Officials and Boards		23,000.00		23,000.00	21,090.81		1,909.19	
Miscellaneous & Current Expense		5,000.00		5,000.00	5,073.09		(73.09)	
Legal Expense		2,000.00		2,000.00			2,000.00	
Microfilming		1,000.00		1,000.00	119.59		880.41	
Repair Town Building		1,000.00		1,000.00				1,000.00
Lights & Telephone		800.00		800.00	888.15		(88.15)	
PUBLIC SAFETY:								
Fire Fighting		6,001.00		6,001.00	1,299.50		4,761.50	
Hydrant Rental	576.48	2,305.83		2,882.31	2,882.25		.06	
Ambulance Service		2,000.00		2,000.00	1,482.60		517.40	
Insurance		8,000.00		8,000.00	6,480.07		1,519.93	
Animal Control			169.00	169.00	256.00		(87.00)	
Plumbing Permits	12.00		1,717.00	1,729.00	1,933.25		(204.25)	
HIGHWAY ACCOUNTS:								
Highways & Bridges	3,570.21	40,000.00		43,570.21	38,068.02		5,502.19	
Tarring	45,000.00	20,000.00		65,000.00	51,603.43		13,396.57	
Winter Roads	43,428.25	40,000.00		83,428.25	86,098.86		(2,670.61)	
Bush Control	1,044.01	1,000.00		2,044.01	968.07		1,075.94	
Calcium Chloride	1,398.48			1,398.48			1,398.48	
New Williams Bridge				2,000.00	100.00		1,900.00	
Flood Damage	2,000.00		33,393.00	33,393.00	44,291.71		(10,898.71)	
SANITATION:								
Arson Town Dump		5,000.00		5,000.00				5,000.00

<b>HEALTH AND WELFARE:</b>				
General Assistance	289.00	400.00	689.00	20.00
Madison Area Health Center		240.00	240.00	240.00
Kennebec Valley Regional Health Center		96.00	96.00	96.00
Senior Citizen Health		50.00	50.00	50.00
<b>SPECIAL ASSESSMENTS:</b>				
Education		208,482.46	208,482.46	208,482.50
County Tax		28,137.00	28,137.00	28,223.00
Overlay		10,102.20	10,102.20	10,102.20
				(.04)
				(86.00)
				10,102.20
<b>RECREATION:</b>				
Steward Public Library		250.00	250.00	250.00
Swimming Program		250.00	250.00	250.00
Emblem Little League		200.00	200.00	200.00
Emblem Travelers Snowmobile Club		300.00	300.00	300.00
CADET Recreation Program		1,000.00	1,000.00	1,000.00
<b>CEMETERIES:</b>				
Cemetery Maintenance		300.00	300.00	300.00
Vesta R. Williams Cemetery Trust	78.37		78.37	78.37
<b>UNCLASSIFIED:</b>				
Schohagan Animal Shelter		200.00	200.00	200.00
N. Kennebec Regional Planning Commission		625.00	625.00	625.00
Interest on Deposits & Investments			11,687.87	11,687.87
Re-evaluation of C.M.P. Co.		25,000.00	25,000.00	6,799.52
Excise Taxes			48,605.93	10,100.00
Interest on Delinquents			1,573.89	1,467.38
Abateants			1,497.02	1,497.02
Supplemental Taxes				
<b>GRAND TOTALS</b>	<u>97,396.80</u>	<u>432,739.49</u>	<u>628,780.00</u>	<u>520,878.80</u>
				<u>47,852.03</u>

# Town Warrant

## STATE OF MAINE

Somerset, ss

To Gloria Young, a Citizen in the Town of Embden, Somerset County, Maine.

### GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Embden, in said County, qualified by law to vote in town affairs, to meet at the Embden Elementary School in said Town on Saturday, the fifth day of March A.D., 1988 at ten o'clock in the forenoon, then and there to act on the following articles, namely:

Art. 1. To choose a Moderator to preside at said meeting.

Art. 2. To see if the inhabitants will fix the compensation of all Town Officers and Board Members except Tax Collector and Road Commissioner.

Selectmen recommend Planning Board Secretary at \$500.00 plus meetings.

Art. 3. To choose all necessary Town Officials for the ensuing year.

1st Selectman & Overseer, 2nd Selectman & Overseer, 3rd Selectman & Overseer, (1) Assessor/3 year term, (1) S.A.D. #74 Director/3 year term, Road Commissioner, Fire Ward, and Town Clerk-Registrar-Treasurer.

Art. 4. To see if the inhabitants will vote to receive open or closed bids for the collection of real, personal and excise taxes, with the exception of taxes received from Central Maine Power Co., and after the bids are received, elect a Tax Collector.

Art. 5. To see if the inhabitants will vote to charge interest on all taxes unpaid after a certain date and vote to establish said interest and date.

Selectmen recommend 11% after October 1, 1988.

Art. 6. To see if the inhabitants will vote to set the rate of Town labor and equipment.

Selectmen recommend State Wage.

Art. 7. To see if the inhabitants will vote to raise or appropriate \$40,000 for the care of Highways, Bridges and Culverts or what they will vote to do relating thereto.

Selectmen recommend from taxation.

Art. 8. To see if the inhabitants will vote to receive open or closed bids on a snow removal contract, receive such bids and then select the snow removal contractor for the 1988-89, 1989-90, and 1990-91 snow season or what they will do relating thereto.

Art. 9. To see if the inhabitants will vote to raise or appropriate \$1,000 for road side Bush Control or what they will do relating thereto.

Selectmen recommend from excise.



Art. 10. To see if the inhabitants will vote to raise or appropriate the sum of \$750.00 for the Recreation Account or what they will do relating thereto.

Selectmen recommend \$250.00 to the Swim Program, \$200.00 to the Embden Little League and \$300.00 to the Embden Travelers Snowmobile Club.

Art. 11. To see if the inhabitants will vote to raise or appropriate the sum of \$3,950.00 for Hydrant Rental on the Embden Pond Road.

Selectmen recommend from taxation.

Art. 12. To see if the inhabitants will vote to raise or appropriate the sum of \$5,000 for Miscellaneous and Current Expenses or what they will vote to do relating thereto.

Selectmen recommend \$2,500.00 by taxation and \$2,500.00 from excise.

Art. 13. To see if the inhabitants will vote to raise or appropriate \$26,000.00 for Town Officials and Boards or what they will do relating thereto.

Selectmen recommend from taxation.

Art. 14. To see if the inhabitants will vote to raise or appropriate the sum of \$8,000.00 for all Insurances.

Selectmen recommend from taxation.

Art. 15. To see if the inhabitants will vote to raise or appropriate \$4,000 for the Plumbing, Code Enforcement and Planning Board Account or what they will do relating thereto.

Selectmen recommend from surplus.

Art. 16. To see if the inhabitants will vote to raise or appropriate the sum of \$50,000.00 for the repair of said Dunbar Hill Road. Starting at the south side, beginning at the end of the tarred section of the road, to install culverts, drainage ditches, gravel and tarring material as necessary or as far as the appropriated monies will go or what they will do relating thereto. (Supported by the residents of Dunbar Hill.)

Art. 17. To see if the inhabitants will vote to raise or appropriate \$1000.00 for the use of out of town fire fighting equipment and authorize the Selectmen to take any additional sum required from excise tax or what they will do relating thereto.

Art. 18. To see if the inhabitants will vote to raise or appropriate the sum of \$5,000.00 for the use of Anson Town Dump or what they will do relating thereto.

Selectmen recommend from taxation.

Art. 19. To see if the inhabitants will vote to appropriate from excise the sum of \$400.00 for General Assistance, and authorize the Selectmen to draw any additional sums necessary from surplus or what they will vote to do relating thereto.

Selectmen recommend favorable action.

Art. 20. To see if the inhabitants will vote to raise or appropriate the sum of \$500.00 for the Maintenance of Cemeteries in the Town of Embden or what they will do relating thereto.

Art. 21. To see if the inhabitants will vote to raise or appropriate the sum of \$2,400.00 for the Ambulance Service Account or what they will do relating thereto.

Art. 22. To see if the inhabitants will vote to raise or appropriate the sum of \$2,000.00 for the upkeep of the Town owned buildings or what they will do relating thereto.

Art. 23. To see if the inhabitants will authorize the Selectmen to invest the State reimbursement money for roads, for the future paving costs or what they will vote to do relating thereto.

Art. 24. To see if the inhabitants will vote to raise or appropriate the sum of \$100,000.00 for Winter Roads or what they will vote to do relating thereto.  
Selectmen recommend from taxation.

Art. 25. To see if the inhabitants will vote to appropriate the sum of \$47,000.00 for resurfacing town ways or what they will do relating thereto.

Art. 26. To see if the inhabitants will vote to raise \$709.00 for the North Kennebec Regional Planning Commission or what they will do relating thereto.

Art. 27. To see if the inhabitants will vote to raise or appropriate the sum of \$588.00 for the Health Account or what they will do relating thereto. (\$50.00 for the Senior Citizen Health Screening Clinic, \$100.00 for the Family Violence Program, \$168.00 for the Kennebec Regional Health Agency, and \$270.00 for an Area Health Center.)

Art. 28. To see if the inhabitants will vote to raise or appropriate the sum of \$900.00 for the Lights and Telephone Account or what they will do relating thereto.

Art. 29. To see if the inhabitants will vote to authorize the Selectmen for the time being, and their successors in office, to sell and convey in the name of and in behalf of the Town any real estate to which it has acquired or may acquire title for nonpayment of taxes, either by tax sales or by tax lien mortgages, so-called, upon such terms and conditions as the Selectmen may consider advisable and for the best interest of the Town, and to make, execute and deliver in the name of and in behalf of the Town necessary release or quit claim deeds for the same or what they will do relating thereto.

Art. 30. To see if the inhabitants will vote to raise or appropriate the sum of \$2,000.00 for the Somerset Family Y program or what they will do relating thereto.

Art. 31. To see if the inhabitants will vote to raise or appropriate the sum of \$30,000.00 for the Revaluation of the Town of Embden with the exception of Central Maine Power Co., which has been done or what they will do relating thereto.

Art. 32. To see if the inhabitants will vote to raise or appropriate \$2,000.00 for possible legal expenses or what they will do relating thereto.

Art. 33. To see if the inhabitants will vote to raise or appropriate the sum of \$250.00 for the support of the Stewart Public Library or what they will do relating thereto.

Art. 34. To see if the inhabitants will vote to raise or appropriate the sum of \$200.00 for an area Animal Shelter and to authorize the Selectmen to draw any additional sums required from surplus or what they will do relating thereto.

Art. 35. To see if the inhabitants will vote to authorize the Selectmen to procure a temporary loan or loans, in anticipation of taxes for the purpose of paying indebtedness of the Town. Such notes to be paid during the current municipal year by taxes.

Art. 36. To see if the inhabitants will vote to authorize the Selectmen to issue the town's notes, or series of notes, or interest-bearing town orders, for the purpose of refunding in whole or in part the outstanding indebtedness of the Town which has become or may hereafter become due, and if so, determine amount of said note or notes, order or orders, rate of interest, and the manner of execution of said note or notes, order or orders or what they will do relating thereto.

Art. 37. To see if the inhabitants will vote to authorize the municipal officers to spend an amount not to exceed 3/12 of the budgeted amount in each category of the Embden annual budget during the period from January 1, 1988 to the Embden annual town meeting.

Art. 38. To see if the inhabitants will vote to see if they are interested in the take over of the Boat Landing Road in its entire length, from where the Town road ends to the Boat Landing turnaround, not to include the turnaround.

The Registrar hereby gives notice that she will be at the March 5, 1988 Annual Town Meeting from 9:30 o'clock in the forenoon through the election of the officers required by law to be elected by ballot for the purpose of hearing and deciding upon the application of all persons claiming to have their names entered upon the voting list.

Hereof fail not and have with you then and there this warrant with your doings thereon.

Given under our hands at Embden this 8th day of February, A.D. 1988.

Selectmen of Embden

Robert A. Dunphy  
Raymond Young  
George Mullin

## Notes





Ray Young  
631-2342

## Important Notice

All Taxpayers Read the Following Requirements and Comply with Them.

Section 70, Chapter 3, Revised Statutes of Maine, 1930:

"Before making an assessment, the Assessors shall give reasonable notice in writing to the inhabitants by posting notifications in public places in town, or shall notify them in other such ways as the town at its Annual Meeting directs, to make and bring in to them true and perfect lists of their polls and all their estate, real and personal, not by law exempt from taxation, of tate, real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner, after such notice does not bring in such lists, he is barred thereby of his rights to make application to Assessors or County Commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed."

### NOTICE

In an attempt to save postage fees for the town, your Selectmen have decided to include the taxpayer declaration with the Town Report when it is delivered to town residents. These declarations should be returned by April 10th to assure protection of your rights. The declaration can be found in the center of your Town Report.











**3/31/2008**

**127966 1 76 00**



**HF GROUP - IN**

